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Dated: 27 April 2005

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Docket No.: TOW-108US

(PATENT)

IN THE UNITED STATES PATENT OFFICE AS DESIGNATED OFFICE (DO/US)

In re Patent Application of:

Seiji Sugiura et al.

International Application No.: PCT/JP03/13755

International Filing Date: 28 October 2003

Application No.: NEW APPLICATION Art Unit: N/A

Filed: Concurrently Herewith Examiner: Not Yet Assigned

For: FUEL CELL

FIRST PRELIMINARY AMENDMENT

MS PCT Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

Prior to examination on the merits, please amend the above-identified U.S. patent application as follows:

Amendments to the Specification begin on page 3 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 5 of this paper.

Amendments to the Drawings begin on page 11 of this paper and include both an attached replacement sheet and an annotated sheet showing changes.

Amendments to the Abstract begin on page 11 of this paper.

Remarks/Arguments begin on page 12 of this paper.

Application No.: NEW APPLICATION Docket No.: TOW-108US

An **Appendix** including amended drawing figures is attached following page 13 of this paper.